

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
(Attorney Docket No. 13782US03)**

In the Application of:

Uri Elzur, et al.

Serial No. 10/652,267

Filed: August 29, 2003

For: SYSTEM AND METHOD FOR
TCP OFFLOAD

Examiner: Joseph E. Avellino

Group Art Unit: 2143

Confirmation No. 1986

Electronically filed on 16-JAN-2008

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The Applicant respectfully requests entry of the following Comments on the Statement of Reasons for Allowance into the official record for the above-identified application.

REMARKS

Claims 1-33 are allowed. The Applicant appreciates the Examiner's allowance of these claims and respectfully submits the following Comments on the Statement of Reasons for Allowance:

The Applicant respectfully submits that the Reasons for Allowance may potentially import interpretations into the claims in relation to the prior art that are unnecessarily limited and may place unwarranted interpretations upon the claims.

Such a characterization of the claims in view of the prior art may not properly take into account the Applicant's claimed invention as reflected in the claims, the specification and the prosecution history of the present application. Applicant believes that the claims, the specification, and the prosecution history in their entirety provide an adequate basis for the allowability of the claims.

Additionally, specific parts of the Examiner's reasons for allowance may pertain to limitations appearing in some of the claims, but not others of the claims. The Applicant respectfully submits that the Examiner has thoroughly examined the claims, recognized the limitations appearing or not appearing in each of the claims, and properly found the claims to be allowable based on the record.

CONCLUSION

If the Examiner has any questions or the Applicant can be of any assistance, the Examiner is invited and encouraged to contact the Applicant's attorney at the number listed below.

The Commissioner is authorized to charge any necessary fees or credit any overpayment to the Deposit Account of McAndrews, Held & Malloy, Account No. 13-0017.

Respectfully submitted,

Date: 16-JAN-2008

/Ognyan I. Beremski/
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